CHAPTER IX.

JUSTICE.

THE present district of Belgaum formed a part of the Southern Marátha Doab or between-stream land which was conquered from the Peshwa in 1817-18. The country formally came under British rule after General Munro's proclamation of the 11th February 1818. General Munro introduced civil administration into the newly conquered country, and under the title of Principal Collector and Political Agent exercised the functions of chief judicial, police, and revenue officer ever the whole of it. The head-quarters of the district were at Dhárwár. The Southern Marátha Doab was divided into twenty-one sub-divisions, in each of which a mamlatdar aided by three or four group managers or zilledárs conducted the revenue. magisterial, and police administration. At the beginning of British rule petty civil claims and disputes were disposed of by the village officers; claims of more importance were entertained by the mámlatdárs and referred for final decision to pancháyats or juries. The highest class of cases were filed before the Principal Collector and were referred by him to juries for decision, subject to final trial on appeal before himself. About the year 1820 or 1821 a separate judicial officer called the adálat peshkár or court clerk was appointed to each subdivision, but he seems to have been little more than a clerk to the mamlatdar. His office was soon abolished and munsifs were appointed who gradually introduced the judicial system prescribed in the General Regulations. The Principal Collector was aided by a judicial assistant under the title of registrar. In 1830 by Regulation VII of the same year the Southern Marátha Doab was brought under the General Regulations of 1827 for the Bombay Presidency and was named the Dhárwár Zilla. In 1836 Belgaum was formed into a separate district for revenue purposes; but Belgaum remained under the jurisdiction of the District Judge of Dhárwár till 1869 when it was made a separate judicial district.

In 1870 the number of courts was five, the number of suits settled was 3421, and the average duration was two months and twenty days. In 1875 the number of courts was the same as in 1870, the number of suits settled was 4733, and the average duration was three months and three days. In 1880 the number of courts was the same as in 1870, the number of suits settled was 3524, and the average duration was five months. At present (1883) the district is provided with a District Judge and four sub-judges. Of the four sub-judges the first class sub-judge of Belgaum besides special jurisdiction above £500 (Rs. 5000) over the whole district, including Bijápur has ordinary jurisdiction over the Belgaum and Khánápur subdivisions; the second class sub-judge of Chikodi has charge over the Chikodi and Gokák subdivisions; the second class sub-judge of Saundatti has charge over the Parasgad and Sampgaon subdivisions; and the sub-judge of Athni has charge over the Athni sub-division.

Unapter IX.

Justice.

1818-1882.

Civil Courts. 1870-1882.

Chapter IX.
Justice.

The average distance of the Belgaum court from its furthest six villages is thirty-four miles; of the Chikodi court thirty-six miles; of the Saundatti court twenty-seven miles; and of the Athni court nineteen miles.

Civil Suits. 1870 - 1882,

During the thirteen years ending 1882 the average number of suits decided was 3851. During the first four years ending 1873, the totals show a gradual rise from 3421 in 1870 to 4723 in 1873. During the next three years the returns show alternate falls and rises. In 1877 the total fell from 3841 in 1876 to 3581 and again rose to 3841 During the four years ending 1882 the totals fell continuously from 3841 in 1878 to 3243 in 1882. Of the total number of cases decided, fifty-nine per cent have on an average been given against the defendant in his absence, the lowest being forty-five in 1882 and the highest sixty-eight in 1874. Except in 1874, when there was an unusual rise to sixty-eight or nine per cent above the average, and in 1880 1881 and 1882 when there were unusual falls to fifty-three or six per cent, fifty-one or eight per cent, and forty-five or fourteen per cent below the average, the proportion of cases decided in the defendant's absence showed slight variations from the average, the rise or fall being one to four and at the most five per cent:

Belgaum Ex-parte Decrees, 1870-1882.

YEAR.	_ -	Suits.	Decided Ex- parte.	Percent- age.	YEAR.	Suits.	Decided Ex- parte.	Percent age.
1870		3421	1951	57	1878	 3841	2327	60
1871		3740	2167	58	1879	 3638	2180	60
1872		4100	2580	63	1880	 3524	1883	53
1873)	4723	3001	64	1881	 3387	1752	51
1874		4295	2928	68	1882	 3243	1481	45
1875		4733	2888	61				
1876		3841	2407	63	Į			
1877		3581	2057	57	Total	 50,067	29,602	59

Of contested cases during the thirteen years ending 1882 an average of 21.99 per cent have been decided for the defendant, the percentage varying from 26.45 in 1875 to 18.68 in 1872, and the number keeping always below 200 during this period, except in 1875 when it was 246. In 204 or 6.29 per cent of the suits decided in 1882 the decree was executed by putting the plaintiff in possession of the immovable property claimed. The number of this class of cases varied from 209 out of 3524 in 1880 to 126 out of 3638 in 1879. In 560 or 17.26 per cent of the 1882 decisions, decrees for money due were executed by the attachment or sale of property. Of these 470 or 14:49 per cent were executed by the sale of immovable property and ninety or 2.77 per cent by the sale of movable property. The number of attachments or sales of immovable property varied from 1835 in 1875 to 470 in 1882, and of movable property from 264 in 1875 to sixty-two in 1881. During the thirteen years ending 1882 the number of decrees executed by the arrest of debtors varied from 244 in 1873 to eight in 1877. During the three years ending 1872 the number varied from 152 in 1871 to 187 in 1872. In 1873 the number suddenly rose from 187 in 1872 to 244 in 1873; but in 1874 it suddenly fell to 120 and continued falling to eight in 1877. During the five years

ending 1882 the number continuously rose from eight in 1877 to seventy-one in 1882. The following table shows that during the same thirteen years (1870-1882) the number of civil prisoners varied from 160 in 1878 to eight in 1881:

Belgaum Civil Prisoners, 1870 - 1882.

1870 1871	Pri- oners Days.	the De- cree.	Credi- tors' Re- quest.	No sub- sistence Allow- ance.	Disclosure of Property-	Time- Expired
1871 :		4	9	20	3	9
1873 1874 1875 1876 1877 11878 11879	29 1708 36 1552 75 2538 68 2266 87 2730 95 3129 23 3646 60 5502 23 698 13 394 8 390	4 5 3 7 8 7 5 15 17 1	7 13 7 7 7 7 6 5 11 9 3	13 18 40 22 33 13 6 13 11 9	137852	2 1 16 24 32 66 95 119 2

The following statement shows in tabular form the working of the district civil courts during the thirteen years ending 1882:

Belgaum Civil Courts, 1870-1882.

		Ę	0	A TTOMA OF		Ux	CONTESTE	D.	
	YEAR.		Suits Dis- posed.	Average Value in E.	Decreed Ex- parte.	Dismissed Exparte.		Other- wise Dis posed of.	Total.
1870		,,,	3421	11.0	1951	19	219	443	2632
1871			3740	14.2	21.67	31	203	504	2965
1872			4100	13.3	2580	22	252	518	3372
1873			4723	14.7	3001	27	176	631	3835
1874			4295	13.2	2928	25	137	502	3592
1875	***	•••	4733	20.4	2888	88	133	694	3803
1876		····	3841	15.0	2407	83	102	503	3095
1877			3581	24.3	2057	72	151	412	2692
1878	***		3841	11.4	2327	103	151	550	3131
1879 -			3638	14.7	2180	126	148	472	2926
1880			3524	20.2	1883	166	167	567	2783
1881			3387	22.2	1752	164	161	535	2612
1882			3243	14.9	1481	153	206	603	2443

	}		Contr	STED.		Ex	EXECUTION OF DECREES.				
YEARS.		For	For			Arrest	Decree- holder put in Posses-	Attachi Sale of P	nent or roperty.		
		Plain- tiff.	Defend- ant.	Mixed.	Total	of Debtor.	sion of Immov- able Pro- perty.	Immov- able.	Mov- able.		
1870 1871 1872 1873 1874 1875 1876 1877 1878 1879 1880 1881 1882		542 517 511 713 557 684 589 698 577 556 564 606 615	189 180 136 175 146 246 157 191 133 156 177 169 185	58 78 81 	789 775 728 888 703 980 746 889 710 712 741 775 800	170 152 187 244 120 32 32 8 21 25 42 65 71	171 168 151 174 181 168 156 164 164 126 209 189 204	1139 1039 1077 1492 1468 1835 1552 810 1387 1644 979 565 470	168 141 134 182 228 264 189 104 185 160 139 62 90		

Chapter IX.
Justice.
Civil Suits.
1870-1882.

Chapter IX.

Justice.

Registration.

The Registration Department employs seven sub-registrars, all of them special or full-time officers. One of these sub-registrars is stationed at each sub-divisional head-quarters. In addition to supervision by the Collector as District Registrar, a special scrutiny, under the control of the Inspector General of Registration and Stamps, is carried on by the divisional inspector. According to the registration report for 1882-83 the gross registration receipts for that year amounted to £1046 (Rs. 10,460) and the charges to £787 (Rs. 7870) thus leaving a credit balance of £259 (Rs. 2590). Of 4948, the total number of registrations, 4796 related to immovable property, 132 to movable property, and twenty were wills. Of 4796 documents relating to immovable property 2247 were mortgage deeds, 1487 deeds of sale, 76 deeds of gift, 816 leases, and 170 miscellaneous deeds. Including £166,126 (Rs. 16,61,260) the value of immovable property transferred, the total value of the property affected by registration amounted to £169,590 (Rs. 16,95,900).

Magistracy.

At present (1882) twenty-four officers share the administration of criminal justice. Of these one is the District Magistrate, five are first class magistrates, seven second class and eleven third class. Of the first class magistrates two are covenanted European civilians, two are uncovenanted civil officers, also called deputy collectors, and one is the cantonment magistrate. The District Magistrate has a general supervision over the whole district. In 1881 the District Magistrate decided three original and six appeal cases and the five first class magistrates decided 2015 original cases. Three of the first class magistrates, invested with appellate powers, decided thirty-seven appeals against the decisions of the second and third class magistrates in their revenue charges and one had also divisional magistrate's powers. The huzur deputy collector has magisterial charge of the town of Belgaum and the cantonment magistrate of the cantonment. The remaining three first class magistrates divide the rest of the district between them according to their revenue charges. This gives them each an average area of 1552 square miles and about 261,355 people. Of magistrates of the second and third classes, there are eighteen, all of them natives of India. Of these seven are head kárkuns who aid the mámlatdárs and have no separate charges, and one is the special magistrate of the Here estate, who has charge of his own inam villages. The remaining ten táluka and mahál magistrates have an average charge of 465.6 square miles with about 84,035 people. In 1881 they decided in all 1498 original cases. Besides their magisterial duties these officers exercise powers as mámlatdárs, mahálkaris, and head kárkuns to mámlatdárs. 902 hereditary police pátits or village heads are entrusted with petty magisterial powers under section 14 of the Bombay Village Police Act VIII. of 1867. Of the whole number six hold commissions under section 15 of the Act.

Village Police, 1882. The village police consists of the headman called the police pátil and one to twenty-eight shetsandis or militia, and, in the Chikodi Gokák and Athni sub-divisions, instead of militia village watchmen under the name of gastis or men of the rounds, taráls or Mhárs who attend upon travellers, kolkars or messengers, and náiks or village head servants who are by caste either Dhangars that is

shepherds or Kolis that is fishermen who are paid either by land only or partly by land partly by cash. The number of militia or shetsandis at the different villages varies according to their size. No Mhár or jáglya watchmen do police duty. In the Belgaum and Khánápur sub-divisions a class of hereditary village police called qadkari or hill-fort men stand on an entirely different footing from the militia or shetsandis. They are the descendants of the hereditary garrisons of the three hill-forts of Párgad and Kálánandigad in the Belgaum subdivision and of Bhimgad in the Khánápur sub-division. They do duty in turn in some of the neighbouring villages and towns. The police headmen are under the direct orders of the District Magistrate but their nomination and dismissal rest with the Commissioner. The Belgaum district, with 1279 towns and villages and a population of 864,014, has 3556 police shetsandis or militia paid in land taxed at £6293 14s. (Rs. 62,937) and by £1210 (Rs. 12,100) in cash. The proportion of militia to population is one to 242.97. The gadkaris or hill-fort guards are paid £80 (Rs. 800) in land and £726 16s. (Rs. 7268) in cash, averaging £3 7s. (Rs. $33\frac{1}{2}$) a year to each man. Their duties are chiefly confined to looking after the safety of their village, and aiding the district police in tracing crime and guarding and escorting criminals.

The chief local obstacle to the discovery of crime and the conviction of offenders is the neighbourhood of the native states of Kolhápur and Sávantvádi, and the presence of jágir or estate villages within district limits. Perjury, forgery, criminal misappropriation, breach of trust, receiving stolen property, trespass, and adultery are the characteristic crimes of the higher classes. Field disputes are frequent and cause numerous agrarian offences, chiefly of the nature of assault, hurt, even murder, robbery, mischief, false complaint, and false evidence. The pressure of creditors through the medium of the civil courts, causes an occasional grievous hurt, robbery, or murder chiefly for revenge. The chief local criminal classes are Bedars who are mostly cattle-lifters, and the wandering tribes, Lamáns, Kaikádis, Vadars, and Beldárs who are more or less given to thieving and often join into gangs for highway and gang robberies.

In the year 1882 the total strength of the district or regular police force was 663. Of these, under the District Superintendent, one was a subordinate officer, 108 inferior subordinate officers, fourteen mounted and 539 foot constables. The cost of maintaining this force was for the Superintendent a total yearly salary of £767 6s. (Rs.7673); for the subordinate officers, on yearly salaries of not less than £120 (Rs. 1200) and the inferior subordinate officers on yearly salaries of less than £120 (Rs. 1200), a total yearly cost of £2591 (Rs. 25,910); and for the foot and mounted constables a cost of £5015 8s. (Rs. 50,154). Besides their pay a total sum of £230 (Rs. 2300) was yearly allowed for the horse and travelling allowances of the Superintendent, £395 14s. (Rs. 3957) for the pay and travelling allowances of his establishment, £193 14s. (Rs. 1937) for the horse and travelling allowances of subordinate officers, and £668 8s. (Rs. 6684) a year for contingencies and petty charges. Thus the total yearly cost of maintaining the police force amounted to £9861

Chapter IX-Justice. Village Police, 1882.

Crime.

Police, 1882.

Chapter IX.

Justice.

Police,
1882.

10s. (Rs. 98,615). On an area of 4656 square miles, and a population of 864,014, these figures give one constable for every seven square miles and 1303 people, and a cost of £2 2s. $4\frac{1}{2}d$. (Rs. $21\frac{3}{16}$) to the square mile, or $1\frac{3}{4}d$. ($1\frac{1}{6}$ as.) to each head of the population. Of the total strength of 663, exclusive of the Superintendent, eleven, one officer and ten men, were in 1882 employed as guards at district, central, or subsidiary jails; forty-six, six of them officers and forty men, were engaged as guards over treasuries and lock-ups, or as escorts to prisoners and treasure; 532 ninety-two of them officers and 440 men were stationed in towns, municipalities, and cantonments. Of the whole number, exclusive of the Superintendent, 334 were provided with fire-arms and fortytwo with swords or with swords and batons and 286 were provided with batons only; 174, of whom sixty-five were officers and 109 men could read and write, and fifty-one men were under instruction. Except the Superintendent who was a European the members of the police force were natives of India. Of these thirty-seven officers and 223 men were Muhammadans, seven officers and six men Bráhmans, seven officers and twelve men Rajputs, four officers and thirty-one men Lingáyats, thirty-seven officers and 210 men Maráthás, one officer and one man Jains, thirteen officers and thirty men Hindus of other castes, one officer a Pársi, and two officers and one man Christians.

Offences, 1874 - 1882,

The returns for the nine years ending 1882 show a total of 161 murders, fifty-two culpable homicides, 245 cases of grievous hurt, 452 gang and other robberies, and 25,512 other offences. During these nine years the total number of offences gave a yearly average of 2936 or one offence for every 294 of the population. The number of murders varied from thirteen in 1881 to twenty-three in 1874 and averaged eighteen; culpable homicides varied from two in 1876 to thirteen in 1877 and averaged six; cases of grievous hurt varied from sixteen in 1878 to forty-three in 1875 and averaged twentyseven; gang and other robberies varied from thirty-one in 1875 to sixty in 1878 and averaged fifty; and other offences varied from 2277 in 1874 to 3786 in 1877 and averaged 2835 or 96:56 per cent of the whole. Of the whole number of persons arrested the convictions varied from forty-seven per cent in 1874 to sixty-eight in 1877 and 1881 and averaged fifty-eight per cent. The percentage of the stolen property recovered varied from thirty-five in 1881 to seventynine in 1878. The details are:

Belgaum Crime and Police, 1874 - 1882

					0	FFENC	ES AND	Con	VICTION	8.						
	Murders and Attempt to Murder.			CULPABLE HOMICIDE.							DACOTTIES AND ROBBERIES.					
YEAR.	Cases.	Ar- rests.	Con- vic- tions.	cent	Cases.	Ar- rests.	Con- vic- tions.	cen-	Cases.	Ar- rests,	Con- vic- tions.	cent	ည်	Ar- rests.	Con- vic- tion.	cen
1874	23	48	31	65	3	5	2	40	19	60	13	22	46	96	17	18
1875	16	48	10	21	4	3	Ī	33	43	94	56	60	31	48	9	19
1876	18	42	27	64	2	2	2	100	36	59	39	66	57	280	157	56
1877		36	9	25	13	24	3	12	36	50	27	54	52	220	113	51
1878	22	3.1	15	48	6	13	5	38	1.6	15	8	53	60	37	18	49
1879	14	23	14	61 i	8	9	4	44	32	33	11	28	56	78	42	54
1.880		30	18	60	7	7 1	5	71	25	36	24	67	57	85	37	44
1881	13	13	7	54 !	3	5	4 i	-80 i	26	38	15	40	43	53	28	53
1882	21	33	21	64	6	3	2 i	67	22	34	17	50	50	39	4	01
Total	161	304	152	50	52	71	28	 39 i	245	419	210	51	452	936	425	45

Belgaum Crime and Police, 1874-1882-continued.

			Offe	NCES AN	D Convid	TIONS—C	ontinued.					
		OTHER O	ffences.]	Тот	AL.	•	PROPERTY.			
Year.	Cases.	Arrests.	Convic- tions.	Per- cen- tage.	Cases.	Arrests.	Convictions.	Per- cen- tage.	Stolen.	Reco- vered.	Per- cent- age.	
1874 1875 1876 1877 1878 1879 1880 1881 1882	2277 2371 2685 3786 2850 2767 3191 2999 2566	3766 3610 3920 6376 3430 3535 4160 3233 2557	1562 1812 2183 4423 2190 2067 2252 2222 1516	41 50 56 69 64 58 54 69 59	2368 2465 2798 3905 2954 2887 3296 3084 2665	3975 3805 4303 6706 3526 3677 4318 3342 2664	1625 1888 2408 4575 2236 2138 2336 2276 1560	47 51 56 68 66 58 54 68 59	6552 3277 3207 6377 5550 5378 3555 2920 2902	2633 1511 1218 4519 4292 2574 1337 1015 1240	40 46 38 71 79 48 38 35 43	
Total	25,512	34,587	20,227	58	26,422	36,314	21,042	58	39,718	20,339	51	

Besides the lock-up at each mamlatdar's office, there is a district jail at Belgaum and a subordinate jail at Athni. The number of convicts in the Belgaum jail on the 31st of December 1882 was forty-two, of whom thirty-two were males and ten females. During the year 1883, 499 convicts, of whom 433 were males and sixty-six females were admitted, and 465 of whom 396 were males and sixty-nine females were discharged. During the year the daily average of prisoners was sixty and at the close of the year the number of convicts was seventy-six, of whom sixty-nine were males and seven females. Of these 359 males and sixty-three females were sentenced for not more than one year; thirty-five males were for over one year and not more than two years; thirteen males and one female were for more than two years and not more than five years; six males and two females were for between five and ten years; and none were for over ten years. Eight male prisoners, one for life and seven for a term, were sentenced to transportation; and eight male prisoners were sentenced to death. The daily average number of sick was two. During the year four prisoners died two of bowel complaint and two after being admitted into hospital. The total cost of diet was £112 8s (Rs.1124) or an average of £1 16s. 3d. (Rs. $18\frac{1}{8}$) to each prisoner.

Justice.
Offences,
1874-1882.

Jails.

CHAPTER X.

FINANCE.

Chapter X.
Finance.
District Balance
Sheet.

For account purposes the present district of Belgaum was formed The earliest available district balance-sheet is in August 1864. therefore that for 1865-66. Though since then a few account changes have been made, most of the items can be brought under the corresponding heads in the forms now in use. Exclusive of £54,266 (Rs. 5,42,660), the adjustment on account of alienated land, the total transactions entered in the district balance-sheet for 1881-82 amounted, under receipts to £295,745 (Rs. 29,57,450) against £229,568 (Rs. 22,95,680) in 1865-66, and under charges to £341,634 (Rs. 34,16,340) against £287,078 (Rs. 28,70,780). Leaving aside departmental miscellaneous receipts and payments in return for services rendered, such as post and telegraph receipts, the 1881-82 revenue under all heads, imperial, provincial local, and municipal came to £219,350 (Rs.21,93,500), or on a population of 864,014, an individual share of 5s. (Rs. $2\frac{i}{2}$). The corresponding receipts in 1865-66 amounted to £208,528 (Rs. 20,85,280) which according to that year's approximate population of 838,750, gave an individual share of $4s.11\frac{1}{2}d.$ (Rs. $2\frac{23}{48}$). During the period of nearly seventeen years between the dates of the two balance-sheets the following changes have taken place under the chief heads of receipts and

Land Revenue.

Land Revenue receipts, which form 59.2 per cent of £219,350 (Rs. 21,93,500) the entire revenue of the district, have risen from £123,187 (Rs. 12,31,870) in 1865-66 to £129,948 (Rs. 12,99,480) in 1881-82. This increase is chiefly due to the revision of assessment, and lapses of alienated land. Land Revenue charges have risen from £10,761 (Rs. 1,07,610) in 1865-66 to £22,048 (Rs. 2,20,480) in 1881-82. The following statement shows the land revenue collected in each of the seventeen years ending the 31st of March 1882:

Belgaum Land Revenue, 1865-1882.

YEAR.	£	YEAR.	£	Year.	£	YEAR.	£
1865-66 1866-67 1867-68 1868-69 1869-70	131,372 127,090	1870-71 1871-72 1872-73 1873-74	127,494 126,741 172,642 172,420	1874-75 1875-76 1876-77 1877-78	179,797 176,930 151,282 179,280	1878-79 1879-80 1880-81 1881-82	180, 76 6 181,066 179,342 184,214

The figures from 1872-73 to 1881-82 include the revenue of alienated lands amounting approximately to £50,000 (Rs. 5,00,000) which is adjusted every year by debit and credit.

Stamp receipts have risen from £10,635 (Rs. 1,06,350) in 1865-66

Stamps.

to £12,126 (Rs. 1,21,260) in 1881-82, and charges have fallen from £384 (Rs. 3840) in 1865-66 to £383 (Rs. 3830) in 1881-82.

During the five years ending 1876-77 the average annual excise revenue of Belgaum amounted to £13,486 (Rs. 1,34,860). During the famine of 1876-77 the revenue fell to £8715 2s. (Rs. 87,151). It recovered in 1880-81, and by 1882-83 had risen to £21,419 (Rs. 2,14,190). The expenditure for the same year amounted to £592 (Rs. 5920) against £440 12s. (Rs. 4406) in 1881-82, before which no special establishment was employed for the collection and protection of the excise revenue. Until 1879-80, twelve shops, seven in the cantonment and five in the town of Belgaum, were licensed for the sale of imported foreign spirits on payment of a yearly fee of £5 (Rs. 50) each. Two of the Belgaum town shops were closed in 1880-81 but were re-opened in the next year. One additional shop was opened in the Kolhápur cantonment in 1881-82 and in Nipáni in 1882-83. Until 1879-80, the privilege of making and selling country liquor was sold at yearly auctions to each sub-division. The privilege included the right to draw and sell toddy that is fermented palm juice of wild date. Since 1879-80 the spirit contract has been separated from the toddy contract. In 1881-82, the central distiliery system was introduced. A three years' contract was given to a capitalist on his guaranteeing a minimum yearly payment of £13,500 (Rs. 1,35,000) on account of still head duty leviable on liquor issued from the distillery at the rate of 5s. (Rs. $2\frac{1}{2}$) the gallon of 25° under proof and of $3s.4\frac{1}{8}d$. (Re. $1~as.10\frac{3}{4}$) the gallon of 50° under proof. The contractor is bound to sell liquor at prices not exceeding 9s. (Rs. $4\frac{1}{2}$) the gallon for 25° under proof and of 6s. 6d. (Rs. $3\frac{1}{4}$) the gallon 50° under proof. In 1881-82, 18,212 gallons of 25° under proof and 53,515 gallons of 50° were issued for sale. The issues for 1882-83 were 29,675 gallons of 25° under proof and 44,700 gallons of 50° under proof. These figures include the liquor supplied to shops in villages belonging to native states which for excise purposes are joined to Belgaum with the consent of the chiefs who receive vearly compensation. Besides the minimum amount he guarantees on account of still head duty the contractor pays £40 (Rs. 400) a month as a contribution towards the cost of the excise establishment. Three stores or depôts, at Belgaum, Chikodi, and Gokák have been established for the distribution of liquor. The stores or depôts are maintained at the cost of the contractor. They have proved of great use and have increased the legitimate sale of liquor. has been decided at the close of the present farm in July 1884 to raise the still head duty to 6s. (Rs. 3) a gallon of 25° nuder proof leaving the highest selling price the same as at present. It has also been determined to substitute liquor of 60° under proof for liquor of 50° under poof and to charge duty on 60° under proof liquor at 3s. $1\frac{1}{2}d$. (Rs. $1\frac{3}{6}$) the gallon, the highest selling price being fixed at 5s. (Rs. $2\frac{1}{2}$). The present contractor has built a distillery at Belgaum which has been bought by Government for £3450 (Rs. 34,500). There are 92 country spirit shops in Belgaum district proper, and 98 in the native state villages. The materials from which the country spirit is made are moha flowers and the bark of the hewra tree, both of which are produced locally.

Chapter X.
Finance.
Excise.

Chapter X. Finance.

Finance Excise.

Toddy is drawn from date cocoa and wild-palm trees. It is not distilled, and is used in its unfermented or naturally fermented state for drinking and bread-making. In 1881-82 the exclusive right of drawing and selling toddy was sold for £3900 (Rs. 39,000) and the amount was recovered by twelve equal instalments. A tax on toddy yielding trees was sanctioned in June 1882 but was not introduced until August 1883. The rates levied are 6s. (Rs. 3) on a cocoa or brab palm tapped, and 2s. (Re. 1) on a date or other wild palm tapped. There are 78 toddy shops in the district proper and thirty-two in native state villages. The yearly toddy revenue now amounts to £6000 (Rs. 60,000). The farm for retailing bháng or hemp used as an intoxicating drink and gánja or hemp prepared for smoking yielded £256 8s. (Rs. 2564) in 1882-83 against £287 12s. (Rs. 2876). The drugs are produced locally and are also brought from Sátára and other districts. Thirty-nine shops are licensed for the sale of the drugs. Opium details are given under Customs.

Justice.

Law and Justice receipts have risen from £1259 (Rs. 12,590) in 1865-66 to £1323 (Rs. 13,230), and charges from £7980 (Rs. 79,800) in 1865-66 to £15,128 (Rs. 1,51,280) in 1881-82. The rise in expenditure is due to an increase in the number and pay of the officers and establishments.

Forest.

Forest receipts have risen from £3094 (Rs. 30,940) in 1865-66 to £12,979 (Rs. 1,29,790)) in 1881-82, and charges from £996 (Rs. 9960) to £6695 (Rs. 66,950). The increase in receipts is due to better prices, and to improved methods of working the myrobalan and firewood forests; the rise in charges is due to the increased strength of the forest staff.

Assessed Taxes. The following table shows the amounts realized from the different assessed taxes levied between 1865-66 and 1881-82. The variety of rates and incidence prevents any satisfactory comparison of the results:

Belgaum Assessed Taxes, 1865-66-1881-82.

YEAR.	Amount	Year.	Amount	YEAR.	Amount	YEAR.	Amount
Income Tax. 1865-66	£ . 2102	Trade and Pro- fession Tax. 1868-69	£. 2800	Income Tax. 1869-70 1870-71	£. 10,140 16,715	License Tax. 1878-79 1879-80	9491
License Tax. 1867-68	5327	1869	59	I871-72 1872-73	2900 2294	1880-81 1881-82	4652 4284

Customs.

Customs receipts have fallen from £2473 (Rs. 24,730) in 1865-66 to £1081 (Rs. 10,810) in 1881-82, and charges from £310 (Rs. 3100) in 1865-66 to £47 (Rs. 470) in 1881-82. The receipts under this head consist of sale proceeds of opium and auction sales of the right to sell opium and of fines levied and forfeitures made under the Opium Act. Licenses for the retail sale of opium, of madat a preparation of opium and betel leaves, and of chandol or smoking opium are put to auction every year. Opium required for sale by the licenseholders has to be brought from the Collector's treasury, which is supplied from Bombay by purchase made on behalf of Government by the Commissioner of Opium. The license-holders buy about 765 pounds of opium a year.

There are no local salt works. Salt is brought into the district on pack-bullocks from Goa and other parts of the Konkan below the Sahyádris. The making of earth salt was carried on in some of the native states round Belgaum till it was stopped under the orders of Government in 1877-78. The chiefs concerned receive a yearly compensation of £275 (Rs. 2750).

Political charges have fallen from £3070 (Rs. 30,700) in 1865-66 to £2816 (Rs. 28,160) in 1881-82. Political charges consist chiefly of the pay and allowances of the Political Agent Kolhápur and Southern Marátha Country and of his assistants, and the pay of their establishment and contingent charges.

Military charges have fallen from £150,971 (Rs. 15,09,710) in 1865-66 to £80,474 (Rs. 8,04,740) in 1881-82. This fall is due to the decrease in the number of troops stationed at Belgaum.

Registration receipts have fallen from £1410 (Rs. 14,100) in 1865-66 to £928 (Rs. 9280) in 1881-82, and charges from £875 (Rs. 8750) in 1865-66 to £712 (Rs. 7120) in 1881-82.

Education receipts have fallen from £2643 (Rs. 26,430) in 1865-66 to £747 (Rs. 7470) and charges from £5910 (Rs. 59,100) in 1865-66 to £4713 (Rs. 47,130) in 1881-82.

Police receipts have risen from £73 (Rs. 730) in 1865-66 to £255 (Rs. 2560) in 1881-82 and charges have fallen from £14,025 (Rs. 1,40,250) in 1865-66 to £9494 (Rs. 94,940) in 1881-82.

Transfer receipts have risen from £29,267 (Rs. 2,92,670) in 1865-66 to £84,748 (Rs. 8,47,480) in 1881-82 and transfer expenditure from £21,658 (Rs. 2,16,580) to £132,804 (Rs. 13,28,040). The increase in receipts is chiefly due to receipts on account of Government savings bank deposits, pension fund receipts and remittances of cash from other treasuries, and receipts on account of local funds. The increased charges are due to the withdrawals of deposits from the savings bank and the payment of advances of loans and charges on account of local funds.

In the following balance sheet for 1865-66 and 1881-82, the figures shown in black type on both sides are book adjustments. On the receipt side the items of £54,266 (Rs. 5,42,660) and £53,731 (Rs. 5,37,310) represent the additional revenue the district would yield, had none of its lands been alienated. On the debit side the items of £9648 (Rs. 96,480) and £2246 (Rs. 22,460) entered under land revenue represent the rental of lands granted to village headmen engaged on both revenue and police duties, to village clerks, and to village watchmen. The items of £38,216 (Rs. 3,82,160) for 1881-82 and £43,746 (Rs. 4,37,460) for 1865-66, under allowances and assignments, represent the rental of the lands granted to district hereditary officers and other non-service claimants. The items of £6402 (Rs. 64,020) and £7739 (Rs. 77,390), entered under police, represents the rental of the lands granted to shetsandis or militia and watchmen for doing police duties. On the other hand cash allowances are treated according to the nature of the allowances. Cash payments made to village headmen, except those solely engaged Chapter X. Finance.
Salt.

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Balance Sheet. 1865-1882.

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Balance Sheet. 1866-1883. on police duties, and to village watchmen are included in £22,048 (Rs. 2,20,480), the total of the land revenue charges:

Belgaum Balance Sheet, 1865-66 and 1881-82.

	Rec	BIP	Ts.	ĺ	•	Charg	ES.		
Head.			1865-66.	1881-82.	Head.			1865-66.	1581-82.
Land Stamps Excise Yorests Assessed Taxes Miscellaneous Interest Public Works Military Post Telegraph Registration Police Medical Jail Transfer Deposits Cash Remittanc	es		73 454 2473 1153 1153 14227 2854 313 1410 2643 73 2,00,301	15,236 52,514	Telegraph Registration Education Police			10,761 2246 384 1183 0797 996 150 3070 15,862 43,746 1206 70 310 42,768 1,50,971 3082 2868 875 5910 14,025 7739 1678	22,048 9648 383 229 7863 7865 6695 242 2816 3003 38.216 2100 1328 47 43,501 80,474 3863 3254 7712 4713 9494 6402 2247
Pension Funds Local Funds	, 		7898	1502 15,496	Printing	•••		 16 2087 1351	14
	Total		29,267	84,748	Miscenaneous	Total	•••	2,65,420	2,08,830
					Transfer Ite Deposits Cash Remittances Interest Local Funds		•••		49,447 64,611 2197 16,551
Gran	d Total	•••	2,29,568 53,731	2,95,745 54,266	Grand	Total Total	12-	21,658 2,87,078 53,731	1,32,804 3,41,634 54,266

a This amount includes £23,044 of land revenue collected for the preceding year.

REVENUE OTHER THAN IMPERIAL.

Local Funds.

Since 1863 district local funds have been collected to promote rural education, supply roads, wells, rest-houses, dispensaries, and other useful works. In 1881-82 the receipts amounted to £15,496 11s. (Rs. 1,54,965½) and the expenditure to £16,551 10s. (Rs. 1,65,515). The local fund revenue is drawn from three sources, a special cess of one-sixteenth in addition to the land tax, the proceeds of certain subordinate local funds, and certain miscellaneous items. In 1881-82 the special land cess, of which two-thirds are set apart as a road fund and the rest as a school fund, yielded a revenue of £10,101 16s. (Rs. 1,01,018). The subordinate funds, including a toll fund, yielded £2019 14s. (Rs. 20,197). Interest on Government securities invested on behalf of certain funds and Government and private contributions amounted to £2726 19s. (Rs. 27,269½); and miscellaneous receipts including certain items of land revenue amounted to £310 (Rs. 3100). This revenue is administered by district and sub-divisional com-

mittees partly of official and partly of private members. The district committees consist of the Collector, the assistant and deputy collectors, the executive engineer, and education inspector as official, and the proprietor of an alienated village and six landholders as non-official members. The sub-divisional committees consist of an assistant collector, the mamlatdar, a public works officer, and the deputy education inspector as official, and the proprietor of an alienated village and three landholders as non-official members. The sub-divisional committees bring their requirements to the notice of the district committee who prepare the budget. For administrative purposes the district local funds are divided into two sections, one set apart for public works the other for instruction. The receipts and disbursements during the year 1881-82 were:

Belgaum Local Funds, 1881-82.

	PUBLIC	C WORKS.						
Receipts.		Charges,						
Balance on 1st April 1881 Two-thirds of Land Cess Tolls	£. s 5713 4 4 6734 12 789 4 451 2 281 4 712 8 292 16 14,974 10	Misceilaneous Balance 31st March 1882 Total	£. s. 1276 0 5010 10 3290 14 503 19 305 6 4588 1 14,974 10					
Receipts.	INST	CHARGES.						
Balance on 1st April 1881 One-third of Land Cess School Fee Fund Contributions Government Do. Private Government Securities Miscellaneous Total	£. s, 2239 C 3367 4 834 14 1633 2 268 8 113 C 18 16	Scholarships School Houses, New	536 6 387 19 123 6 2309 4					

Since 1863 the following local fund works have been carried out at a cost of £66,289 (Rs. 6,62,890). To improve communication 570 miles of roads with thirty-six small bridges and drains have been made and repaired, and 123 miles of roadside planted with trees. To improve the water-supply fifty-five new wells, seventy-four ponds, and five water troughs have been made and repaired. To help village education, 21 new schools have been built and 130 old schools repaired, and for the comfort of travellers forty rest-houses and two bungalows have been built. Besides these works 104 village offices or chávdis, seventy-nine cattle pounds, and three dispensaries have been built and repaired.

Belgaum has seven municipalities. Those at Belgaum, Athni, Gokák, Nipáni, and Yamkanmardi have been established under Act XXVI of 1850, and those at Saundatti and Yellama under

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Act VI of 1873. Each of these municipalities is administered by a body of commissioners with the Collector as president and the assistant or deputy collector in charge of the sub-division as vice president. At Yellamma's hill, near Saundatti, which is the scene of a large yearly fair, the municipality is temporary. In 1881-82 the total district municipal revenue amounted to £7743 (Rs. 77,430). Of this £3685 (Rs. 36,850) were recovered from octroi dues, £625 (Rs. 6250) from house tax, £669 (Rs. 6690) from toll and wheel taxes, £7 (Rs. 70) from assessed taxes, and £2757 (Rs. 27,570) from miscellaneous sources.

The following statement gives for each municipality, the receipts, charges, and incidence of taxation during the year ending the 31st of March 1882:

Belgaum Municipal Details, 1881-82.

					Receipts	٠.			
Name.	Date.	People (1881).	Octroi.	House Tax.	Tolls and Wheel Tax.	Assessed Taxes.	Miscella- neous.	Total.	Inci- dence.
			£.	£.	£.	£.	æ.	£	s. d.
Belgaum	1st Dec. 1851	23,115	1850	24	263	3	1406	3546	3 1
Athni	1st Oct. 1853	11,186	888			2	386	1276	$\begin{bmatrix} 3 & 1 \\ 2 & 3 \end{bmatrix}$
Gokák	T. A. T T TOTA	10,307	350	67			178	595	1 2
Nipáni	4 + O 1054	9777	505	331		1	254	1091	2 3
Saundatti	Ist Jan. 1876	7133	92	81		1	500	674	1 11
Yamkanmardi	21st April 1854.	4491		122		•••	7	129	0 7
Yellamma	1st Oct. 1878			•••	406		26	432	•
	Total		3685	625	669	7	2757	7743	[

	Ì	Charges.											
Name.	}	Staff.	Safety.	Health	Schools.	Wo	rks.	Miscel-	Total.				
	.]		1			Original	Repairs	ous.	1000				
Belgaum		457	125	1555	94	923	299	295	3748				
Athni Gokák	•••	135 93	53 8	385 458	92 5	293 94	111	125 26	1194				
Nipani		118	10	150	57	1514	31	44	689 1924				
Saundatti	•	54	5	115	***	14	7	18	213				
Yamkanmardi Yellama		19 41	5 8	33 40	42	22 370	10 137	14 9	145 605				
Total		917	214	2736	290	3230	600	531	8518				